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THE
STATEMENTS

OF

BAILIE SMITH, (T)

AND OF

THE TOWN COUNCIL,

CONTRASTED.

CONTAINING SOME HINTS

AS TO WHAT WOULD HAVE BEEN A SATISFACTORY ANSWER

TO

MR SMITH'S ADDRESS.

BY AN INHABITANT OF EDINBURGH.

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AND SOLD BY ALL THE BOOKSELLERS.

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STATEMENTS, &c.

THE Town Council of Edinburgh have at length, as was clearly their duty, favoured the Public with an Answer to Mr Smith's Address. In this Answer, they undertake to 'prove, by authentic evidence, nay by evidence on the face of his own statements, that he has *wilfully overstated* the debt of the City to an enormous amount ;' and accuse him of want of candour, and of inaccuracy in his statements of the debt due by the City, and of its Revenue and Expenditure. Thus circumstanced, it undoubtedly becomes the privilege of every inhabitant of Edinburgh, not only to endeavour to satisfy himself of the truth or falsity of these charges, but also, by a comparison of the two Statements to see if he can discover on which side the truth lies.

To see that mis-statement, proceeding either from *wilful* concealment, or from *ignorance* of the subject they were treating upon, characterises either or both sides of the question, a single reading is alone necessary ; and an impartial peruser must feel himself at a loss to determine, whether *want of candour*, in exhibiting the gloomy side of matters, to a greater extent than is actually the case ; or, an *equally uncandid* desire,

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by a plausible story, to blind the eyes of the Public, is the more prominent feature.—To develope this mystery, and to point out, how, if the statement by the Magistrates be really the just one, they may satisfy the Public unequivocally of that fact, shall be the purport of these pages.

The first article in Mr Smith's statement of the City's debt runs thus: 'Owing by bond, applied to different public purposes, for which the Ale-duty is appropriated, L. 73,000.' In the Anfwer, it is objected that this sum should not have formed *any part* of the debt due by the City, the Ale-duty being appropriated to pay it;—'appropriated by act of Parliament, not only for the payment of the interest, but the surplus is to form a sinking fund for the gradual extinction of the capital. All this Mr Smith saw, or might have seen, in the act of Parliament. He might also have seen from these very books, to which he admits that Mr Bruce, the City Accountant, gave him free access, that the Ale-duty is amply sufficient for both purposes.'

The act of Parliament, here alluded to, has existed since the year 1693. During the whole of that time no sinking fund has been thought of, at least none has been established. It is probable, indeed, that, during the greater part of the time, the duty was barely sufficient to pay the interest; but it is added, 'Now, the Ale-duty has produced yearly, for two years, considerably above L. 1000 more than this interest and other pretensions; and, from its very nature, it must increase rather than diminish.' If, for the two

last years, it has produced considerably above L. 1000 *more* than the interest, it is natural to suppose, that, for some years preceding, it must have produced *some* surplus, it being hardly to be imagined, that a fund should rise from the exact sum necessary to pay the interest, to *considerably above a Thousand Pounds* more, in a *single* year. This surplus, whatever it was, should immediately have been applied as the beginning of a sinking fund; but this does not seem to have been thought of; not even the surplus of the two last years, which is stated to have been so considerable, is applied in this way. Had it been so, it is impossible that Mr Smith could have omitted stating the fact. *From the act of Parliament*, indeed, he might have seen that this was *intended*; but, having seen, that, after the lapse of an *hundred* years, no such fund had been established, that, for a considerable number of years, a surplus had been gradually arising, till at length, for the two last years, it had amounted to *considerably above L. 1000* yearly, and *yet* no sinking fund formed; Can it with justice be said, that, in not allowing this fund to be a *set-off* against the large debt of L. 73,000, and the one to compensate the other, he was guilty of 'a conduct for ' which want of candour seems too mild an appellation?' Or, may it not rather be presumed, that, if Mr Smith *knew* of this surplus, he acted with *more than usual* candour, in not stating it as an additional proof of mismanagement, and of misapplication of the City's Revenue, that, notwithstanding of the provision in the act of Parliament, and that so considerable a surplus had arisen,

arisen, no sinking fund had yet been formed? And might he not, in consequence, and with some shadow of feasibility, have insinuated, that it, too, had been consumed in the Ordinary Expenditure of the City?

Mr Smith does not charge the Ordinary Expenditure with the *interest* of this L. 73,000. But in this it is said there is *no small art*; 'because, ' if he had stated it, he would then have been ' absolutely compelled to state the Ale-duty, ' which would not have answered his purpose; ' because it would have at once proved, that the ' Ale-duty greatly exceeded the interest, and was ' amply sufficient to furnish the sinking fund ' provided by the act.'

His reason for not stating the interest of the L. 73,000, Mr Smith expressly mentions to be, *because it is secured upon the Ale-duty*; and then adds, ' the Ale-duty forms a separate branch by ' itself; it is collected and paid into an account ' kept for it in the Royal Bank. Orders upon this ' account are signed by the Lord Provost in Coun- ' cil, for payment of the Interest of the L. 73,000, ' and the other prestations with which it is bur- ' dened.' And again he says: ' The present Re- ' venue barely pays the interest of the L. 73,000 ' of debt and the prestations.'

In order to satisfy the Public that this averment of Mr Smith's is false, and that the Ale-duty is not, as he says, *barely sufficient to pay the interest*; but, that it is *amply sufficient to pay both principal and interest*, the Magistrates ought to have specified the amount of the sinking fund at present.—When there began to be any surplus.—

How

How that surplus has been laid out.—And what may be the probable amount of the sinking fund at the period of the expiration of the present act, beyond which there is little hope of its being renewed.—They ought to have produced evidence, by the fund being established, that the *present* renewal of the act is not to be allowed to elapse in the same way with the *preceding* ones, without any measures for the liquidation of this large debt being adopted; and not have come forward, as they have done, at the distance of a century from the passing of the act, and stated that the surplus *is* to form, and *is* amply sufficient to form, such sinking fund. That, until such a sinking fund be formed as will itself in time pay this debt, principal and interest, it must be accounted, to its full extent, a debt due by the City of Edinburgh, is plain. Nay, it is even to be apprehended, that that part of the debt, which, at the expiration of the present act, may remain unprovided for, will, both *principal* and *interest*, fall a burden upon the Town; the act being in itself so obnoxious, that it was with the greatest difficulty the present renewal of it was obtained, and its most strenuous supporters, at one time, having despaired of obtaining it.

The next article in Mr Smith's statement of the City's debt is, 'On bond and promissory notes granted by the Chamberlain, payable on demand, L. 28,120 : 12 : 1.

This is stated in the answer, to be 'erroneous in every respect,' being *understated* to the amount of L. 1300, which 'at least destroys his credit for accuracy;' and he having stated, as

a separate article of debt against the Town, L. 2222
 ' Due on Leith Harbour,' which is included in
 his second article, and ' Due to the Collectors
 ' of the Cess, on account of the City Guard,
 ' L. 2800,' which, at least to the extent of
 L. 1706: 14: 8, is also included in that article;
 both of which *overcharges* Mr Smith might have
 seen ' from the accounts of the City, from which
 ' he boasts that he made a state of its debts.'

' On the whole therefore of this article of
 ' L. 28,120:12:1, it appears that Mr Smith is
 ' not only inaccurate in his sum total, to the a-
 ' mount of L. 1302, but, in his particular *items*,
 ' has charged two articles twice over, to the a-
 ' mount of L. 3928: 14: 8, from which deduct
 ' his undercharge of L. 1302, and there still re-
 ' mains an overcharge of L. 2626: 14: 8. So
 ' much for the accuracy and candour of the Au-
 ' thor of this plot to reform the finances of the
 ' City of Edinburgh.'

Mr Smith, in making out this *second* article, seems
 to have been obliged to act pretty much upon
 conjecture; for, in a note upon it, he says,
 ' There is no regular state of this debt to be
 ' found in any book belonging to the City; but,
 ' taking the principal sums on which the Cham-
 ' berlain *paid interest*, from Martinmas 1797 to
 ' Martinmas 1798, they amount to

L. 21,278 2 1

* Sums borrowed in that year,
 ' upon Chamberlain's note, and
 ' on which no interest had be-
 ' come due,

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—————
 L. 28,120 12 1

Thus,

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Thus, then, if any inaccuracy or mis-statement has taken place, Mr Smith lays it upon the manner of keeping the Town's books—a sufficient reason for adopting a more intelligible mode. Being however, a matter of *fact*, upon which the City's Accountant can hardly be supposed mistaken, Mr Smith's statement must be presumed erroneous in this particular.

Mr Smith also states', says the Answer, " Due " to Bankers on various accounts, *exclusive of in-*
tereſt, L. 22,686." This is plainly intended
 to make the Public, and the creditors of the
 City, believe, that, on this large capital of
 L. 22,686, there may be, for any thing Mr Smith
 knows, a large indefinite ſum for intereſt,
 from any remote period, and to any amount,
 that the fears of individuals may ſuggest. The
 fact is, that the above ſum of L. 22,686 *includes*
 intereſt up to the 30th June 1798. This Mr
 Smith knows well, and therefore had no occa-
 ſion to state the above article in such vague
 and alarming terms.'

The Magistrates ſeem to have been *more* al-
 armed by this article, than, it is believed, any
 other person would be who perufed it. Mr Smith,
 as a Banker, and every person who deals with
 Bankers, knows well, that it is by no means
 their practice to allow intereſt to grow upon their
 accounts *from any remote period*, and *to any amount*. The two Banks add the intereſt to the
 principal *once a-year*, and most Bankers once
every six months! Upon this ſum there is, ac-
 cording to the Magistrates own aocount, nearly
 five months intereſt, or about L. 500, which,

B had

had Mr Smith known, there is no doubt but he would have added it to the principal.

‘ But all this,’ says the Answer, ‘ is precision and fairness itself, compared to what follows. Mr Smith (Address, p. 30.) has the following article in his list of the capital sums owing at Martinmas 1798 :

“ Life-annuities applicable to the
“ proper revenue, L. 2422 12 6 $\frac{1}{2}$
“ Leith Harbour, 928 19 1 $\frac{6}{7}$

L. 3351 11 8

“ Then he adds,

“ I have been unable to come at the principal sums which have been received by the City for these annuities: I know of no account of them any where, except in a private book belonging to Mr Gray; but the debt thereby contracted, cannot be reckoned at less than L. 30,000;” and, accordingly, he actually states this sum of L. 30,000 as a capital sum owing by the Town. Mr Smith is a Banker by profession, and a great financier in his own opinion, and no doubt, will be able to explain to the Public, the gross mistake under which the world has hitherto laboured; for it has generally been supposed, that when an individual or a corporation borrows money on life annuities, it is for the very purpose of avoiding any addition to the *capital* of their debt; and, that the only debt thereby incurred, is the annuities granted in lieu of the capital sum. In his list of the City’s Ordinary Expenditure, he states these annuities; and, therefore, by what rule of finance, he at the same time charges the City

‘ with

with the sum of L. 30,000 received for them, as a capital debt subsisting against it, Mr Smith the Banker may be able to explain. To the humble capacities of the present Magistrates, it appears that this L. 30,000 is not a debt against the City; on the contrary, that the City owes nothing but the L. 3351 : 11 : 8 of life annuities; a debt which is daily diminishing, and which, at no very distant period, must, by the course of nature, extinguish itself.

The above, at first view, carries considerable apparent weight along with it; but the longer it is considered, the less hold it has upon the mind. To suppose that Mr Smith intended to argue that the Public were liable, *both* for the annuities and for the sums received for them, would be absurd; but it is equally absurd to maintain, that these annuities are worth *nothing*, and that, in computing the *capital* sums owing by the City, no value is to be put upon them.

Mr Smith takes *separate* views of the City's affairs. He *first* states the debts for which the City is liable, and, of course in doing so, puts a *value* upon these annuities; a value which the City received for them, and which, or a proportion referring to their value at the time, upon the supposition it wished to redeem them, it must necessarily pay. *Again*, when viewing the revenue and expenditure of the City, these annuities, as forming a part of the expenditure, naturally fall to be stated. They do not form an addition, *both* to the *capital* debt, and to the *expenditure* of the City; but, when taken in *different* views, they are equal to L. 30,000 of *capital*, for the applica-

tion of which the Managers of the revenue are answerable to the community; or, to L. 3351:11:8 of *annuities*, granted in lieu of the capital fund.

Upon the supposition that these annuities were due by a Company who should become insolvent, it is clear, that, in computing the debts of that Company, a *value* of so many years purchase must be put upon them, and added to the *capital debts* of the Company. This is all that is done in the present instance.

' In short,' continues the Answer, ' if Mr Smith will take the trouble of summing up the above articles, he will then be able to inform his fellow citizens, that he has overcharged the debt of the City to the amount of L. 106,928:14:8.'

That, however, the Magistrates are wrong in maintaining, that the two sums of L. 73,000 and L. 30,000 ought not, to *any* extent, to be included in the debts due by the City, has been already demonstrated. The only overcharge, therefore, which can have been made, is the L. 2626:14:8 on Chamberlain's Notes, from which there will fall to be deducted about L. 500 of interest, not mentioned by Mr Smith, being an overcharge only to the extent of about L. 2126. The interest of the L. 73,000 is, indeed, secured upon the Ale-duty, and there is reason to hope, that, by immediately forming a sinking fund, the greater part of the principal will be paid off before the expiry of the present act. The Magistrates must see the propriety of satisfying the Public, that this measure has been adopted.

Upon

Upon a reasonable calculation, in the course of six or seven years, the different annuities may also be supposed to fall, and, of course, the L. 30,000 computed as the *value* of them. The capital debt due by the City will then not much exceed the half of the sum stated by Mr Smith; but, that even then the strictest œconomy will be necessary on the part of the Managers of the Revenue, is apparent, from what they themselves afterwards say, as to the Ordinary Revenue and Expenditure of the City.

They give no statement of what they alledge to be the *real* Ordinary Revenue and Expenditure, but content themselves, without disputing the *items* which make up Mr Smith's state of them, with specifying articles which he has included in the *Ordinary Expenditure*, to the amount of L. 3021 : 6 : 6 $\frac{1}{2}$, which they say ought not to have been included in it, as being of an *extraordinary* and *incidental* nature, 'nearly two-thirds of which, too, is to be repaid.' Mr Smith states the ordinary and regular Expenditure of the City to amount to L. 23,176 : 16 : 7. — Supposing the articles specified by the Magistrates really to be of an *extraordinary* and *incidental* nature, and also supposing the *annuities to have fallen*, after deducting both of these sums, the total *Ordinary Expenditure* would amount to L. 16,803 : 18 : 5, and the total *Ordinary Revenue*, as stated by Mr Smith, and upon which the Magistrates have said nothing, only to L. 15,926 : 3 : 6 $\frac{6}{7}$, being a deficiency, in this favourable view, of upwards of L. 800 a-year.

That

That 'the areas for building, unsold, in Charlotte-square, Dickson's acres, and other parts of the Extended Royalty, and the areas leading to the Mound, as well as the whole areas and ground on the south side of Prince's-street, *westward* of the Mound; together with a number of areas already built upon, the purchase-money for which, although bearing interest, has not yet been paid,' as specified in Mr Bruce's certificate, together with the increasing Revenue of the Town, may, with proper husbandry, not only keep down this balance, but may also gradually reduce the capital debt, there is every reason to hope; but the present state of matters must convince the Magistrates, that every possible retrenchment is necessary.

The first 13 pages of the Answer, are taken up principally with matter *personal* to Mr Smith and the present Magistrates, the former of whom is very fancifully pictured, as 'so very fond of the City of Edinburgh, that, like some desperate lovers, he seems to wish that it should not survive himself, and is jealous lest it should be saved by the services of his rivals.'

There is one observation, however, worthy of remark. 'The present Magistrates,' say they, 'have no occasion to excuse themselves, either on account of the amount of the City's debts, or for the manner in which the books are kept. Mr Smith does not charge his opponents with having contracted, and hardly with having increased the debt of the City; and as to the books, he himself admits, that they are kept in the same form as they were a hundred years

years ago. Whether that be or not the best form, may admit of doubt; but a form that has existed for an hundred years, the Public will probably think ought not to be altered, merely because Mr Smith chooses to say he cannot understand it; and, even if it should be found proper to alter it, the Public will also see, that it will require some time, and considerable previous reflection and arrangement. Though unintelligible to Mr. Smith, however, it may be proper to mention, that they are perfectly intelligible to sixteen of the principal Merchants and Tradesmen in Edinburgh, (persons *not* of the Council), who by the set or constitution of the burgh, are annually appointed to audite them.

According to this doctrine, then, that the *present* Magistrates have *no occasion* to excuse *themselves*, no person can *ever* be to blame for any unnecessary expence incurred, or impropriety committed in the management *of* the City's affairs. Every *new* Magistracy will have the same plea to urge; and although they may individually have been long, and often in the Council, (the case with more than one of the present Magistrates) yet not having, *during a course of years*, held the *same* offices in Council, and had the *same* persons for their colleagues, they will still continue, to the end of time, with equal justice, to alledge—*We have no occasion to excuse OURSELVES!*—We have, to be sure, adopted no measures for bettering the situation of the Town!—We have not looked into the state of its affairs, and corrected abuses where we saw any

any to exist!—We have not set on foot a sinking fund for the liquidation of its debt!—But, were WE the contractors of that debt?—No—Not Mr Smith, nor our bitterest enemy, can charge US with having *contracted*, and *hardly* with having *encreased* the debt of the City!!!

This is clearly the language of the former part of the quotation.—Let the writer of it, or the Magistrates, reconcile it to his or their own ideas of propriety if they can!

To urge that any form, because it has existed for an hundred years, should not be altered, is paying to *antiquity* rather too high a veneration. And, if Mr Smith were the only person in the Town Council of Edinburgh, who could not understand the present form of book-keeping, used in the management of its affairs; or, if there were a *single person* in the City of Edinburgh to whom it was unintelligible, while another and a simpler mode was known, Can it be said that that mode ought not instantly to be adopted?—Or will it be seriously maintained, that, ‘even if it should be found proper to alter it’, ‘it will require some time, and considerable previous reflection and arrangement?’—If the City’s affairs be so clear and intelligible as to be understood by *every* person, except Mr Smith, What time, and what previous reflection and arrangement can the commencing a new set of books require?

But the City’s books are also said to be perfectly intelligible to the Auditors.

Mr David Lindsay, a respectable gentleman, and one of them, to whom, when *out of* Council, the books are said to have been perfectly

fectly intelligible, is stated, in Mr Smith's Address, to have viewed them in a very different light, and, for that reason, to have declined to act as an Auditor of the City's accounts, 'with-holding his ap-
 ' probation from a voluminous body of accounts
 ' which he had not seen, and declared he could
 ' not go to the bottom of for months together.'
 No notice, however, is taken in this Answer of the conversations alledged by Mr Smith to have taken place between him and this gentleman, and the other gentlemen whom he alludes to in his Address. The writer of the Answer, without either confessing or denying the fact, says, ' That
 ' gentleman (Mr Smith) has thought proper to
 ' give his own account of many private and con-
 ' fidential conversations with various gentlemen
 ' in the government and service of the City.
 ' The Public are well acquainted with the char-
 ' acters of those gentlemen, and will judge;
 ' whether, from any quarter, they would have
 ' believed them capable of the conduct and
 ' motives imputed to them in the Address. In
 ' the sequel, Mr Smith's candour and accuracy
 ' will be placed in such a point of view, as to
 ' satisfy the Public, that it is not necessary for
 ' them to take the trouble of vindicating their
 ' characters from *bis* aspersions.'

This, probably, may be satisfactory enough to the feelings of the gentlemen alluded to, and they and their friends may have thought it unnecessary for them to take the trouble of vindicating *their characters* from Mr Smith's aspersions; but they should, at the same time, have adverted, that *their characters were not the only*

thing implicated in these conversations ; and, that those who might entertain for them the highest respect, might think it nothing against their characters, that they had expressed their opinion freely upon the situation of the Town's affairs, supposing what they said to be consistent with fact. The answers, therefore, to these several alledged conversations, *necessary to satisfy the Public* that no such had taken place, should have been :

‘ Deacon David Lindsay declares, That he has *not* long violently and publicly complained, that no light could ever be thrown on the City's affairs.—That he was *not* one of those who, last year, closely urged Mr Smith to persevere in his plan.—That he was one of the Auditors of the City's annual accounts, but that he did *not* decline to act from the motives Mr Smith alleges ; but, on the contrary, *did* act in that capacity ;—and, that the books of the Town were always *perfectly intelligible* to him.’

Mr Ranken, ‘ That he *never* stood pledged to support Mr Smith in his plan of reform of the finances of the City.—That he *never* declared that he would expose him if he shrank from it, and afterwards, *alongst with others who were once their friends, turned his back* upon it, in consequence of movements behind the curtain.’

Mr Chamberlain Hay,—‘ That in the course of conversation with Mr Smith, upon his appointment to the office of Chamberlain, he *never did* say to him, that the Town's affairs appeared to him to be in very bad order.—That he did *not*, with a very significant shrug of the shoulders, give Mr Smith to understand, that neither

neither he himself, the Lord Provost, Mr John Gray, nor Mr Buchan, who had been 30 years Chamberlain, knew any thing of the actual situation of the Town's affairs.—That he did *not* say to Mr Smith, that he was determined to do what he could to methodize the Town's affairs, and bring them to such a state as that they *could be understood*; *never* proposed taking Mr Smith's assistance in that attempt, and begin afterwards to deal in mystery.—That he *never did* inform Mr Smith that the Cash-book, which he exhibited weekly, contained some state of matters, but was not intended to be intelligible to the Council in general.—And, that *no* such increase of arrears as is alledged by Mr Smith, had taken place during the two years of his collection; but, that every exertion has been used by him, not only to ingather the arrears during his Administration, but during that of his predecessors.

Mr Jackson, the present Dean of Guild, ‘That he *did not*, after having expressed his intention to Mr Smith of setting on foot a reform in the affairs of the City, and after having received promises of support in that business from Messrs Smith and Dalrymple, abandon that intention, in consequence of an intimacy taking place between him and Mr Hay.—And, after having agreed, that the Chamberlain should be required to find security for his intromissions, upon being asked by Bailie Dalrymple, whether he had taken measures for that purpose, *never* did answer, “ We (the then Magistrates) “ were not the persons who

“ had brought him into office ; let those who had
“ put him there look to that.”

Mr Gray, ‘ That he *never did* refuse to give
‘ to Mr Smith, or any of the Magistrates, such
‘ explanations relative to the Town’s affairs as
‘ were required of him, and *never did* shew him-
‘ self unfriendly to every, even the most minute,
‘ enquiry into its situation ; but, on the contrary,
‘ afforded every possible information.’

These answers must have proved *equally* fa-
tisfactory to the feelings of the gentlemen them-
selves, and *much more* so to the Public.

But, the most material of the whole, and one
which it is remarkable the gentleman interested,
be he Mr Hay, Mr Gray, Mr M’Ritchie, or any
other person, should not, in vindication of *his*
own character, insist upon answering *specially*, if
it really could be answered in this way.

‘ Mr Smith knows, that he has been not
‘ merely *uncandid*, but has been *guilty of a FALSE-
HOOD*, in saying, that what the arrears of feu-
‘ duties in the New Town or Extended Royalty
‘ are,’ “ *no human being can say* ; for, strange as
“ it may seem, it is yet true, that the City has
“ *no rental* of these feu-duties, hence no state
“ *of these arrears can be made up.*”—‘ Mr Smith
‘ knows well, that the City *has* such a rental ; and,
‘ if he has not seen it, he has himself only to blame,
‘ it being, like the other rentals of the Town’s re-
‘ venue, open, at all times, for inspection.—The
‘ Collector of these feu-duties, regularly debits him-
‘ self with the *whole amount* of them, and again
‘ takes credit for *what part* of them he has not
‘ been

been able to collect; so that it is absurd to say, that either the *total amount* of the feu-duties which *might* have been collected, or the *arrears* thereof, are unknown; and still more absurd in Mr Smith to alledge, that it was "one of our written instructions to the Chamberlain, immediately to endeavour to form this rental, but he has not yet begun it," 'such rental having *existed* ever since the extension of the Royalty, or since there were any feu-duties to collect, and any additions being regularly made to it as they occur.'

That this would have been a more satisfactory answer to the Public, than all the flimsy appeals to *character*, that either are made in the Magistrates Answer, or possibly could have been made, no person can deny; and, if it could have been made, in not making it, the Council are wilfully allowing the Public to be imposed upon. But, that it was not in their power to make such an answer, there is reason to fear from the 6th article of Instructions to the Chamberlain, following upon the report of the Committee upon Bailie Smith's motion, which appoints, "That an *accurate rental* of the feus of the extended Royalty shall be *forthwith* made out by the Chamberlain and City Accountant, to which additions shall be made as they occur, and the amount of this rental shall form an article in the charge against the Chamberlain annually, credit being always given him for arrears." Had a regular rental been in existence, and had the Chamberlain entered these feu-duties in his account of credit and debit, What

What purpose could this instruction have served but to order what was already the practice?—
thing which can hardly be supposed.

These instructions to the Chamberlain contain some very useful regulations, and such, indeed, as it must afford matter of surprise, that it should have been necessary to enact at this period. The business of Chamberlain must have been conducted in a slovenly manner, when any Committee could have thought he required to be instructed in what was so obviously his duty. These instructions, however, it is to be hoped will now be punctually observed. Whether the Public would have been benefited by Mr Smith's PLOT being brought to *maturity*, it is impossible now to determine; but, that his *preliminary motion* has thus far been productive of good effects, can hardly be disputed. And, a beginning being thus made in rectifying the abuses in the management of the City, there is little doubt but the present Magistrates will proceed in adopting a "*regular and systematic plan of reform*," and that their labours will be crowned with success, and will redound equally to their own honour, and to the interest and prosperity of the community.

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An Inhabitant of Edinburgh.

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